

Hearing Date: February 7, 2008
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u>	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH
RESPECT TO PROOF OF CLAIM NUMBER 6407
(UNITED TELEPHONE COMPANY OF OHIO)**

("STATEMENT OF DISPUTED ISSUES – UNITED TELEPHONE
COMPANY OF OHIO")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 6407 (the "Proof Of Claim") filed by United Telephone Company of Ohio ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On May 22, 2006, Claimant filed proof of claim number 6407 ("Proof Of Claim No. 6407") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$289,254.87 for telephone services provided (the "Claim").

3. On August 24, 2007, the Debtors objected to Proof of Claim No. 6407 pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

4. On September 29, 2007, Claimant filed the Response of United Telephone Company of Ohio To Debtors' Twentieth Omnibus Objection To Claims (Docket No. 9447) (the "Response").

Disputed Issues

A. Delphi Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 6407

5. Claimant asserts in Proof Of Claim No. 6407 that Delphi owes Claimant a total of \$289,254.87 as a general unsecured claim. Delphi has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

6. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$176,523.65 should be subtracted from the amount claimed.

7. Moreover, \$4,366.85 sought by Claimant for telephone service pertains to periods after the Debtors closed the subject account, so these services were not provided to the Debtors. Therefore, \$4,366.85 should be subtracted from the amount of the Proof of Claim.

8. Debtors' Books and Records reflect \$11,162.11 is owed to Claimant and should therefore be added to the amount of the Proof of Claim.

9. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$289,254.87
<u>Modifications</u>	Paid Invoices	(\$176,523.65)
	Billed After Account Was Closed	(\$4,366.85)
	Unclaimed Payables	\$11,162.11
<u>Reconciled Amount</u>		\$119,526.48

10. Debtors do not dispute that the remaining \$119,526.48 of Proof Of Claim No. 6407 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 6407 in the amount of \$119,526.48 as a general unsecured non-priority claim against the estate of DAS LLC, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 12, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
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